



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section
1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

March 22, 2016

Melba R. Moore, Acting Director / Commissioner
Department of Health
1520 Market Street, Room 4045
Saint Louis, MO 63103-2900

RE: Follow-up of Department of Health –Air Pollution Control Revenue Review
(Project # 2012-28)

Dear Ms. Moore:

The Internal Audit Section has conducted a limited follow-up review on the Department of Health-Air Pollution Control Revenue. This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter, City of St. Louis, as revised, and conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

The purpose of this follow-up review is to determine the status of the observation made in the report issued July 12, 2012.

It was determined that the following observation has been **resolved** as follows:

- **Opportunity to Deposit Receipts In Accordance with the City Charter**

Management has developed written standard operating procedures to ensure payments are received in accordance with acceptable fiscal practices. These included procedures for daily deposit; handling counter payments (checks & money order payments); payments received by mail, etc.

Management, however, indicated that there has been no revenue received by the Air Pollution Control program since November, 2013, when the remaining air pollution control staff resigned following the discontinuation of the program by the State of Missouri.

We met with department's management on March 9, 2016, to discuss and determine the status of the observation. Management response was provided in a letter dated March 9, 2016 and has been incorporated in this report.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

A handwritten signature in black ink, appearing to read "I. Ikpeama", with a stylized flourish at the end.

Dr. Ishmael Ikpeama
Internal Audit Auditor

Attachment

cc: Jeanine S. Arrighi, Health Services Manager II